

2003 DRAFTING REQUEST**Bill**Received: **01/16/2003**Received By: **jkreye**Wanted: **As time permits**

Identical to LRB:

For: **Luther Olsen (608) 266-8077**By/Representing: **cari**This file may be shown to any legislator: **NO**Drafter: **jkreye**

May Contact:

Addl. Drafters:

Subject: **Tax - property**

Extra Copies:

Submit via email: **YES**Requester's email: **Rep.Olsen@legis.state.wi.us**Carbon copy (CC:) to: **joseph.kreye@legis.state.wi.us****Pre Topic:**

No specific pre topic given

Topic:

Property tax assessments

Instructions:

See Attached

Drafting History:

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
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/1			jfrantze 01/24/2003		lemery 01/24/2003	mbarman 01/27/2003	

01/27/2003 09:23:32 AM

Page 2

FE Sent For:

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→ At
Intro.

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Page 2

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1/24	jkreye	1/24 jld	1/24	1/24			

FE Sent For:

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1568/1

Kreye, Joseph

From: Lee, Cari
Sent: Thursday, January 16, 2003 2:13 PM
To: Kreye, Joseph
Subject: Whoops I meant LRB 2343/P1 NOT 5343/P1

Cari Loo
Legislative Aide
Office of Representative Luther S. Olsen
41st Assembly District

608-266-8077

gr tk a ||

Kreye, Joseph

From: Lee, Cari
Sent: Thursday, January 16, 2003 2:12 PM
To: Kreye, Joseph
Subject: 2001 LRB draft LRB5343/P1

Hi Joe:

Would it be possible for you to draft this LRB for this session? It doesn't need to be preliminary.

THANK YOU!!!

Cari Lee
Legislative Aide
Office of Representative Luther S. Olsen
41st Assembly District

608-266-8077

1568/1
stays PM not run~~PRELIMINARY DRAFT NOT READY FOR INTRODUCTION~~

1-24-03

Regen

- 1 AN ACT *to amend* 70.47 (12) and 70.75 (1) (a) 1.; and *to create* 70.47 (10m) and
- 2 70.75 (1) (a) 2m. of the statutes; **relating to:** property tax reassessments. ✓

Analysis by the Legislative Reference Bureau

Under current law, property tax assessments are subject to review by a local board of review (board). ✓ The board hears all objections to property tax assessments and may adjust any assessment, based on evidence presented to the board. A person may appeal a determination of the board related to the person's property.

Under current law, owners of property with an aggregate assessed value, for property tax purposes, of at least 5% of the assessed value of all the property in the taxation district in which the property is located may submit a petition to the * department of revenue (DOR) ✓ to review the assessment of all the property in the taxation district. DOR may order a reassessment of all the property in the taxation district, if DOR finds that the original assessment does not comply substantially with the law or if a reassessment would promote the public interest. However, DOR may dismiss a petition for review if, before DOR orders a reassessment, the taxation district employs experts to assess the property in the taxation district.

Under this bill, DOR may also dismiss a petition for review if, before DOR orders a reassessment and before the taxation district mails property tax bills, the taxation district reconvenes the board and the board corrects the assessment of all the property in the taxation district so that the assessment complies substantially with the law.

For further information see the *state and local* fiscal estimate, which will be printed as an appendix to this bill.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

1 **SECTION 1.** 70.47 (10m)[✓] of the statutes is created to read:

2 70.47 (10m) RECONVENING THE BOARD. The governing body of a taxation district
3 that is the subject of a petition for reassessment under s. 70.75 (1)[✓] may reconvene the
4 board of review[✓] before the entry of a reassessment order under s. 70.75 (1) (a) 1. and
5 before the taxation district clerk or clerk's designee mails property tax bills under s.
6 74.09 (5)[✓]. A board of review that is reconvened under this subsection[✓] shall follow the
7 procedures under sub. (10) (a) to (d)[✓] and correct the assessment of the property in the
8 taxation district so that it is in substantial compliance with the law.

9 **SECTION 2.** 70.47 (12)[✓] of the statutes is amended to read:

10 70.47 (12) NOTICE OF DECISION. Prior to final adjournment, or to the
11 adjournment after the board of review reconvenes under sub. (10m)[✓], the board of
12 review shall provide the objector, or the appropriate party under sub. (10) or (10m)[✓],
13 notice by personal delivery or by mail, return receipt required, of the amount of the
14 assessment as finalized by the board and an explanation of appeal rights and
15 procedures under sub. (13) and ss. 70.85, 74.35 and 74.37. Upon delivering or
16 mailing the notice under this subsection, the clerk of the board of review shall
17 prepare an affidavit specifying the date when that notice was delivered or mailed.

18 **SECTION 3.** 70.75 (1) (a) 1.[✓] of the statutes is amended to read:

19 70.75 (1) (a) 1. The owners of taxable property in any taxation district, other
20 than an assessment district within the corporate limits ^{plain} ~~of any~~ 1st class city, whose
21 property has an aggregate assessed valuation of not less than 5% of the assessed

Pw/f

PW/K
1 valuation of all of the property in the district according to the assessment sought to
2 be corrected, may submit to the department of revenue a written petition concerning
3 the assessed valuation of their property. Subject to ~~subd.~~ subds. 2. and 2m. and sub.
4 (1m), if the department finds that the assessment of property in the taxation district
5 is not in substantial compliance with the law and that the interest of the public will
6 be promoted by a reassessment, the department may order a reassessment of all or
7 of any part of the taxable property in the district to be made by one or more persons
8 appointed for that purpose by the department.

9 SECTION 4. 70.75 (1) (a) 2m. ^X of the statutes is created to read:

10 70.75 (1) (a) 2m. The department may dismiss any petition for reassessment
11 if, before entering a reassessment order under subd. 1. [✓] and before the taxation
12 district clerk or clerk's designee mails property tax bills under s. 74.09 (5) [✓], the
13 governing body of the taxation district involved reconvenes the board of review under
14 s. 70.47 (10m) [✓] and the board of review corrects the assessment of the property in the
15 taxation district so that it is in substantial compliance with the law, as determined
16 by the department. [✓]

17 (END)

Sec #. ~~NA~~ Initial Applicability.

(#) This act first applies to the property tax
assessments as of January 1, 2003. [✓]

D-note
↓

**DRAFTER'S NOTE
FROM THE
LEGISLATIVE REFERENCE BUREAU**

1560/1dr
LRB-2343/T1dn
JK/fld:rs

stays

new date 3 February 15, 2001

Representative Olsen:

Please review this draft carefully to ensure that it is consistent with your intent. ✓

Joseph T. Kreye
Legislative Attorney
Phone: (608) 266-2263
E-mail: joseph.kreye@legis.state.wi.us

DRAFTER'S NOTE
FROM THE
LEGISLATIVE REFERENCE BUREAU

LRB-1568/1dn
JK:jld:jf

January 24, 2003

Representative Olsen:

Please review this draft carefully to ensure that it is consistent with your intent.

Joseph T. Kreye
Legislative Attorney
Phone: (608) 266-2263
E-mail: joseph.kreye@legis.state.wi.us

Mentkowski, Annie

From: ✓ Lee, Cari
Sent: Friday, January 24, 2003 4:35 PM
To: LRB.Legal
Subject: Draft review: LRB-1568/1 Topic: Property tax assessments

It has been requested by <Lee, Cari> that the following draft be jacketed for the ASSEMBLY:

Draft review: LRB-1568/1 Topic: Property tax assessments